



Village of Nampa Dissolution Study

September 2008

Alberta Municipal Affairs
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What is municipal dissolution?

Dissolution is a legal process under the province's *Municipal Government Act*. This process occurs when a municipality gives up its status as an incorporated municipality to become part of a bordering municipality.

The Village of Nampa (village) is an incorporated municipality. This means that within its defined boundaries, the village council has the power to pass bylaws, the responsibility to provide services to residents, and the authority to collect property taxes and other revenues to support those services.

If Nampa were to dissolve, it would no longer be a municipality, but would become a hamlet in Northern Sunrise County (county). The county council would then be responsible for governing, serving, and taxing the residents of Nampa in addition to the population that it already serves.

What is a dissolution study?

A dissolution study is a report to assist Alberta's Minister of Municipal Affairs in deciding if a proposed dissolution should proceed.

The Village of Nampa dissolution study report attempts to highlight what residents could expect to happen if their municipality were to dissolve. It looks at the municipal functions, services, financial situation, and community issues in the Village of Nampa.

The study compares how the village provides services and how the county would provide those services to Nampa residents if the village were to dissolve and become a hamlet in the county.

The areas that are examined in this report include the possible changes to service levels, council representation, administration, and municipal finances.

Alberta Municipal Affairs obtained the information for this dissolution study from the councils and administrations of the village and the county, and from provincial records.

Why consider a dissolution study?

On March 4, 2008, the village council passed a resolution at a public meeting requesting that the Minister of Municipal Affairs conduct a dissolution study for the village.

The Minister initiated a dissolution study as required under section 130(2)(a) of the *Municipal Government Act*.

What is the existing situation in Nampa?

Nampa was incorporated as a village on January 15, 1958. It is located approximately 30 kilometers southeast of Peace River along Highway 2. Northern Sunrise County is the village's rural neighbour. According to Ministry records, the village's population is 373 in 2008, was 372 in 2003, and was 427 in 1998. Though steady for the past five years, overall there has been a decrease in population of 12.7 per cent since 1998.

Residents elect five councillors to govern the village. The village council appoints the mayor annually at its organizational meeting.

What is the financial situation in Nampa?

Note: The following financial information is taken from the Village of Nampa audited municipal financial statements from 2003 to 2007, from Financial Information Returns (FIR), and from the Alberta Capital Finance Authority's records.

Operating Fund

The following table summarizes the village's operating revenues and operating expenditures from 2003 to 2007 as reported in the FIR:

| Year | Total Revenue | Total Expenditures | Net Revenue (Expenditure) |
|------|---------------|--------------------|---------------------------|
| 2003 | \$515,425 | \$519,334 | (\$3,909) |
| 2004 | \$616,939 | \$554,960 | \$61,979 |
| 2005 | \$628,433 | \$576,697 | \$51,736 |
| 2006 | \$688,369 | \$582,319 | \$106,050 |
| 2007 | \$774,255 | \$611,216 | \$163,039 |

The table shows an annual trend that since 2004 the village brought in sufficient operating revenues to cover operating expenditures. Though there was a deficit in 2003, the village's operating fund balance on December 31, 2003 was \$184,670.

On December 31, 2007, the village's operating fund balance was \$345,928. This amount includes unexpended grant money, which the village will spend on future projects.

Capital Reserves

Reserves help a municipality plan and pay for future projects or emergency repairs. If reserves are not sufficient, a municipality may have to fund capital projects or emergency repairs from other sources such as taxation or by borrowing.

On December 31, 2007, the village held capital reserves of \$207,342.

Debt

The village borrowed money through four separate debentures to pay for the paving of village streets. Annual debenture payments are funded primarily through local improvement taxes. The village pays a portion of the debt from general revenues for paving adjacent to village owned property.

The amount of village debt remaining as of December 31, 2007, was \$282,576. For 2008, the annual payment on the total debt is \$45,530, of which \$5,352 is paid from general revenue, and the balance of \$40,188 is funded through local improvement taxes. The debt will be paid in full by 2019.

Equalized Property Tax Assessment

Equalized assessment is a uniform way of comparing property wealth for all municipalities and is calculated by Alberta Municipal Affairs.

The village's equalized property assessment for 2008 is \$17,792,117. It has increased by 30 per cent from 2004 to 2008.

The village's assessment base is comprised of approximately 55 per cent residential and 45 per cent non-residential assessment.

Net Municipal Property Tax

The net municipal property tax levy is the amount of money required from the property assessment base to support the village's operations. It does not include requisitions for education or the seniors' foundation.

According to the tax rate bylaws, in 2004, the municipal property tax levy was \$237,974 and in 2008, it was \$337,000. Between 2004 and 2008, the village's expenditures increased by \$99,026, approximately 41.6 per cent.

Tables 1 and 2 indicate the property taxes that owners of sample residential and non-residential properties in Nampa will pay to the village, and could have expected to pay if Nampa had been a hamlet in Northern Sunrise County in 2008.

If dissolution occurs and future county tax rate bylaws are applied to Nampa, an annual special levy could be placed on Nampa properties to cover the portion of the debt, currently paid by the village from general revenues until it is paid off in 2019.

It is important to note that taxes may not be the only financial cost that would change should dissolution occur. Utility rates could change, and additional fees may be considered for services that the Village of Nampa now provides that Northern Sunrise County would not. These factors could have an effect on the cost of living in Nampa.

What would remain the same if the village dissolves?

- 911 service
- Ambulance service
- Assessment service
- Existing local improvement tax
- Electrical power and gas utility providers and franchise fees
- RCMP service
- Safety codes inspection services

What would change if Nampa dissolves?

If the Village of Nampa dissolves, Northern Sunrise County would provide services to residents in the hamlet of Nampa. At this time, the county provides services in the hamlets of Cadotte Lake, Little Buffalo, Marie Reine, Reno, and St. Isidore.

Potential changes to services in Nampa include the following:

Assets and Liabilities

On December 31, 2007, the village had liquid financial assets of \$852,704. These include such things as cash, receivables, prepaid expenses, inventory, and land for resale. Additional assets include such things as buildings and public works equipment.

On December 31, 2007, the village had financial liabilities of \$588,995. These include such things as long-term debt, deferred revenue, deposit liabilities, and accounts payable.

Upon dissolution, the village assets and liabilities would transfer to the county.

The county would be required to deposit cash, reserves, and any proceeds from the sale of Nampa assets into a special reserve used only to reduce liability incurred by the Village of Nampa or for projects in Nampa. The reserve fund remains established until the funds are depleted.

Business Licenses

The village has a bylaw that requires hawkers and peddlers to pay a business license fee.

Upon dissolution, the hawkers and peddlers bylaw would be in effect for Nampa until the county either amends, repeals or replaces the bylaw.

Bylaws and Enforcement

Currently, the village has various enforcement bylaws in place, which include animal control, nuisances and unsightly premises, snow removal, operation of off-highway vehicles, and noise.

The village's chief administrative officer acts as the village bylaw enforcement officer. Public works staff catch and impound dogs at-large.

Upon dissolution, existing village bylaws would remain in force in Nampa until the county council either amends, repeals, or replaces them.

The county would review all village bylaws. If a village bylaw is similar to a county bylaw, the bylaw would be repealed and replaced by the county bylaw.

The majority of enforcement undertaken by the county relates to the county's land use bylaw. The county does not have a permanent bylaw enforcement position.

For those Nampa bylaws remaining in place, the county would require the services of a bylaw enforcement officer in Nampa. The county would implement an enforcement bylaw with fines to recover all costs of providing these bylaw enforcement services.

Capital Projects

Currently, the village has a multi-year capital infrastructure plan.

Upon dissolution, the county infrastructure plans would be amended to include Nampa. Projects in Nampa would be prioritized through the county's annual budget and long term Community Infrastructure Plan by taking into consideration the needs of the whole county.

The costs related to improve existing infrastructure would be borne by the residents and the property owners within the current boundaries of Nampa. The county would not provide funding for Nampa projects from county general revenues.

Funding could come from one or a combination of the following sources of funding: grants, utility rates, a local improvement tax on Nampa properties or the special reserve fund that would be set up from Nampa's assets.

Community Organizations

Funding

Both the village and the county provide the Nampa Agricultural Society with an annual grant.

Upon dissolution, the county would review the grant taking into consideration the needs of the other community facilities in the county.

In-kind Services

The village provides water and sewer, at no cost, to the Nampa Agricultural Society and the Nampa Museum.

Upon dissolution, the organizations should expect to pay water and sewer costs. The county does not provide other community facilities with free water and sewer.

Insurance

Currently, the village has a number of community groups listed on its insurance policy as "additional named insured." Each group pays its own insurance cost.

Upon dissolution, the county would review the county's policy related to "additional named insured" and may not include new groups. Therefore, Nampa community groups should expect to have to arrange for other insurance coverage.

Council Representation and Meetings

The village council consists of five members elected at-large from the village residents. The village council appoints the mayor annually at the organizational meeting. The mayor and councillors are appointed to boards and committees in the community.

Village council meetings are held at 7:00 p.m. on the third Monday of the month.

Northern Sunrise County council consists of six members elected from six electoral divisions. The county council appoints the reeve annually at the organizational meeting from amongst the members of council. The Village of Nampa is within the county's electoral division two.

Upon dissolution, the county would consider adding a new electoral division for Nampa and having one new member of council represent

the residents of Nampa. This would give Northern Sunrise County seven members of council, one of which would be selected as reeve as is the current practice.

Nampa residents would be eligible for election to the county's council. County councillors would be appointed to boards and committees in the community.

County council meetings are held at 9:30 a.m. the second and fourth Thursday of each month at the county office.

Disaster Services

Currently, the village has a Municipal Emergency Response Plan in place. The village's chief administrative officer acts as the Disaster Services Director.

Upon dissolution, Nampa would be included in the county's Municipal Emergency Response Plan. The county would provide disaster services. The county's chief administrative officer is the Director of Emergency Management. The county council would become the Emergency Management Committee based at the county office.

Employees and Administration

The village employs two full-time employees, (public works staff) and one part-time employee (administrative assistant.) The village also hires a seasonal staff person to work in the public works department and an organizer for Farmers Day Weekend each June.

Currently, the position of chief administrative officer is filled on a temporary basis.

Upon dissolution, the county would integrate the existing public works staff into the county's current human resource complement.

The county would not hire staff to organize the Farmers Day Weekend. Special events would need to be organized by volunteers.

Family and Community Support Services (FCSS) Program

The Village of Nampa and Northern Sunrise County fund a joint FCSS program. A joint FCSS board determines the programming. The village manages the program, which is located in Nampa.

The Village of Nampa owns a seniors transportation van. The village and county share the costs of this service on an equal basis.

Upon dissolution, the county would review the joint FCSS program to determine if it would remain at the same level of service. The county would also review the governance structure, allocation of board seats, seniors van operation, funding, and location of the office and staff. FCSS programs are funded on a per capita basis so funding for the program would not change.

Fire and Rescue Services

The village owns the village fire hall. The village public works department is in the same building as the fire department. The volunteer fire department provides fire protection in the village. Village residents are not charged for fire call-out services. Costs are paid from general revenues.

The village has an agreement to provide fire and rescue services to a part of the county and on the provincial highway on a fee for service basis. Fees for service are added to the general revenues of the village.

The village mayor acts as the fire chief. Since the former fire chief resigned, a community volunteer has not come forward to fill the position.

The Village of Nampa and Northern Sunrise County jointly fund the volunteer fire department. For capital costs of the program, the county provides 90 per cent of the funding and the village provides 10 per cent.

The village maintains the equipment and provides 100 per cent of the operating costs. The county provides 100 per cent funding for replacement fire trucks.

Upon dissolution, ownership of the fire hall and equipment would transfer to the county. The county policy is to charge a fee for fire department responses to county fires. Nampa residents should expect to pay for fire department responses.

The residents of Nampa would need to continue to expand their volunteer fire fighter base in order for the fire department to continue. This would include a volunteer fire chief.

As long as there are sufficient volunteers, Nampa would continue to have access to equipment. The county may consider the fire and rescue services in a regional context in the future. This could include the relocation of equipment.

Former Catholic School Building

The Seniors Drop-in and Legion programs are housed in the former Catholic school building (St. Charles School), which is owned by the Holy Family Catholic Regional Division #37. An agreement is in place to transfer ownership to the village. Once the village has ownership, there is a further agreement to transfer the building to the Nampa Golden Pioneers.

Upon dissolution, agreements with the village become agreements with the county. The county has no funds allocated for the Seniors Drop-in and Legion Hall in Nampa. If the facility became part of the county, through dissolution, the former Catholic school building would be considered in context with other county community facilities.

General Inquiries and Emergencies

The village office is the contact point for general enquiries, and water and sewer emergencies during regular business hours. Residents can get information at the village

office, by contacting one of the village councillors, and through the village's monthly newsletter.

The village foreman is on-call for after hours emergencies and responds promptly.

Upon dissolution, the county office would be the contact point for all municipal services.

After hours calls would go to the county's after hours number. The response time would depend on the location of the county employee within the county and could be an hour or more.

Grants

Currently, the village applies for a variety of grants based on village priorities.

Upon dissolution, Nampa would no longer be eligible to apply directly for grants. However, for those grants based on population or assessment, the county's allocation would increase.

Library Services

Currently, the Nampa Municipal Library Board operates the library. The village is a member of the Peace Library System. The village provides a per capita contribution to the library and to the regional library system.

In accordance with the *Alberta Libraries Act*, the Nampa Library Board would dissolve at the time of the village dissolution. Assets owned by the village would become the county's property and those owned by the Peace Library System would remain with the system.

Upon dissolution, as Northern Sunrise County is also a member of the Peace Library System, the Nampa library would continue to operate within the Peace Library System. However, the Peace Library System Board would act as the library board for the Nampa library.

Municipal Property Taxes

The village establishes municipal tax rates that generate funds to pay for programs and services provided to residents and businesses.

Upon dissolution, any taxes owed to the village would be owed to the county.

The county's 2008 combined tax rate for residential properties is approximately 43 per cent less than the village's tax rate. For non-residential properties, the tax rate is approximately 33 per cent less.

For a breakdown of the 2008 tax comparisons, refer to Tables 1 and 2.

Municipal Property Tax Due Dates and Penalty Schedule

Village property taxes are due in the year they are levied and are payable by December 31.

An incentive of a six per cent discount is applied to the municipal portion of property taxes paid in full by August 31.

Following dissolution, Nampa property owners would receive a combined assessment and property tax notice from the county. Property taxes would be due and payable by June 30 in the year they are levied and would be subject to the county's due dates and penalties.

On any unpaid balance of current taxes, the county levies a penalty of four per cent on July 1, and a penalty of two per cent on August 1, September 1, October 1, and November 1. The county does not offer a payment incentive discount.

Planning and Development

Currently, the village has a land use bylaw and contracts for municipal planning and development services.

The village intends to develop a 38 acre parcel of village owned land for residential, multi family, mobile home lots, and seniors housing. A sewage lift station is required to service the area.

Upon dissolution, the village's land-use bylaw would remain in effect until the county changes their land use bylaw to include Nampa.

Development in Nampa would need to proceed by the private sector at their cost. The county has no plans to create debt for the development and related infrastructure of residential or commercial subdivisions in Nampa. All costs to develop residential and commercial lots would be borne by the developer. Northern Sunrise County would implement an off-site levy bylaw, so that new developments would pay upfront costs for infrastructure.

The county would review the development and funding for seniors housing in Nampa. At this time, the county has no funds set aside for the development or operation of seniors housing in Nampa.

Recreation Facilities

The village owns the Mill Brown Memorial Park where the village campground, tennis courts, and ball diamonds are located. The village maintains the campground and collects the camping fees. The village owns an RV dump on the south-side of Nampa. The village also maintains two outdoor skating rinks.

Upon dissolution, the campground would be operated by the county employees or a contractor. The operation of other facilities would be reviewed as part of the county's annual budget process.

Roads

Construction and Maintenance

The village provides for the construction and maintenance of the road system.

During the summer, the village streets are graded when needed. The village will grade businesses' property free of charge up to three times a year.

Upon dissolution, the county would assume the care control and management of village roadways. However, the county would not grade businesses' property.

Improvements to roads would be by way of the local improvement process and levied against the adjacent properties.

Snow Removal

The village practice is to clear snow from roadways on the day of the snowfall; starting at 6:00 a.m. with the clearance of the school parking lot, followed by Main Street, and the street by the post office. The village removes the snow by the arena and at the seniors complex free of charge.

Upon dissolution, Nampa residents should expect to receive snow removal service similar to that in the hamlets. When there is a minimum of four inches of snow on hamlet roads, the county responds. Snow removal priorities for the county are arterial roads, school bus routes, residential access, and then farm access. The county's practice is to remove snow for community halls at no charge.

Snow Clearance from Driveways

The village offers snow removal from driveways for businesses and senior citizens free of charge a total of three times, if needed, over the winter season; additional snow removal is available at a cost of \$10 per time.

Upon dissolution, Nampa residents could access the county's snow flag service. The county ploughs private residential driveways by appointment, booked with the county office 9:00 a.m. weekday mornings, through the purchase of a snow plowing request flag.

This service is only provided if employees and equipment are not required for public roads and only Monday to Friday. The rate is \$30 per request for a maximum time limit of 30 minutes.

There would be no alternate arrangement for seniors. The county does not provide snow clearance services for businesses.

Streetlights

The streetlights are owned by the village. The village funds the operating costs from general revenues. In 2007, the cost was \$13,896.

Upon dissolution, residents should expect to have the cost of streetlights added to utility bills. Based on 2007 costs, this is estimated to be \$6.25 per month per utility account.

Utilities

Utility Systems

The village owns and operates the Nampa water treatment plant and wastewater system pursuant to the Code of Practice issued by Alberta Environment. Currently, there are approximately 180 village users and 350 county users connected to the system by the coop water line.

Alberta Environment recommended that the village join a regional water system. The Village of Nampa, Woodland Cree First Nation, and Northern Sunrise County are developing a new regional water treatment plant and distribution system, which in time will replace the Nampa water treatment plant.

The regional water treatment plant will be developed in two phases. Phase one will provide the county users with water, and phase two will provide Nampa users with water. The Nampa water treatment plant needs to be in operation to provide water to village residents until phase two is completed. The date of completion is unknown at this time.

According to the proposed debt structure for the system, the village will contribute 13 per cent of the cost of the project.

The village needs to maintain and upgrade the village owned water treatment plant, while at the same time contribute to the

capital cost of the new regional water treatment system.

This means that village property taxes and utility rates could increase to cover the costs associated with both the regional water treatment system and upgrades to the Nampa water treatment plant.

Upon dissolution, ownership of village facilities would transfer to the county. Nampa residents would continue to be responsible for upgrades to the Nampa water treatment plant and a contribution towards the regional water treatment system. The county would place a tax on Nampa properties to cover these costs.

Utility Billing

Village residents can pay utility bills by cash or cheque at the village office, at the Alberta Treasury Branch (ATB) in the village, and on-line with ATB and the Scotia Bank.

Upon dissolution, Nampa residents would pay their utility bills to the county. The county accepts payment at the county office and on-line through the local banks.

Utility Rates

The village utilities include water, sewer, and solid waste management.

As of May 2008, the flat monthly utility rate is \$56.80:

- Water: \$27.60 for the first 20 cubic metres and \$1.00 for additional cubic metres
- Sewer: \$20.70 (75 per cent of water cost) and \$.75 for additional cubic metres
- Garbage: \$8.50

According to the village's audited financial statements, utility revenues and expenditures

from 2003 to 2007 indicate an average annual surplus of \$100,513. This surplus were transferred to general revenues.

Upon dissolution, the county would review utility rates on an annual basis. The county is moving towards the full cost recovery model regarding utilities.

The county's estimated monthly utility rate is \$48.33 based on the county's current bi-monthly utility rates of:

- Water: \$30.00 for the first 19 cubic metres and \$1.46 for additional cubic metres (\$60.66 for 40 cubic metres in two months)
- Sewer: \$25.00 every two months
- Garbage: \$11.00 every two months

Village Office

The village owns the office building. The village leases part of the building, on a year-to-year basis, to the Alberta Treasury Branch.

The office is open Monday to Friday for four hours a day from 10:00 a.m. to 2:00 p.m.. In addition to conducting its regular business, the village provides photocopying and faxing services on a fee for service basis.

Upon dissolution, as with other hamlets in the county, the county office, located twenty kilometers north of Nampa on Highway 2, would provide all administrative and operational functions to residents. The county office is open Monday to Friday from 8:15 a.m. to 4:30 p.m.

The county would not keep a municipal office in Nampa. The county would review the lease with the Alberta Treasury Branch. The village office would be closed and the building may be sold.

Table 1
Nampa Residential Property Tax Comparison
2008 Municipal and School Taxes

Note: This table shows the changes that could be seen for three actual residential properties in Nampa if the village were to dissolve. Property taxes may not be the only financial cost associated with living in Nampa that would change. Utility rates could change, and additional fees may be considered for services that Nampa now provides to residents that Northern Sunrise County does not provide in hamlets. These factors would have an effect on the cost of living in Nampa.

| <u>Nampa</u> | | <u>Northern Sunrise County</u> | |
|-----------------------------------|----------------|--------------------------------|----------------|
| Municipal | 11.2664 | Municipal | 5.00000 |
| School Tax | 2.2792 | School Tax | <u>2.64586</u> |
| Seniors Foundation | <u>0.2166</u> | | |
| Total | 13.7622 | Total | 7.64586 |
| | | Levy for Existing Village Debt | 0.21668 |
| 2008 Comparative Tax Rate: | 13.7622 | | 7.86254 |

Note: The county includes the Senior's Foundation requisition in the municipal tax rate.

If Nampa remains a village

Actual 2008 residential property taxes levied on three properties in Nampa based on the village's 2008 residential tax rate:

| Assessment | | Village Tax Rate | | | Nampa Property Tax |
|------------|-----------|------------------|---------------|-----------|--------------------|
| Property 1 | \$55,990 | x | 13.7622 mills | x 0.001 = | \$771 |
| Property 2 | \$104,630 | x | 13.7622 mills | x 0.001 = | \$1,440 |
| Property 3 | \$193,040 | x | 13.7622 mills | x 0.001 = | \$2,657 |

If Nampa dissolves

Estimated residential property taxes for the same three properties based on the county's 2008 residential tax rate:

| Assessment | County Tax Rate | | Special Levy for Existing Village Debt | | Northern Sunrise County Property Tax | |
|------------|-----------------|---|--|---|--------------------------------------|-------------------|
| Property 1 | \$55,990 | x | (7.64586 mills | + | 0.21668) | x 0.001 = \$440 |
| Property 2 | \$104,630 | x | (7.64586 mills | + | 0.21668) | x 0.001 = \$823 |
| Property 3 | \$193,040 | x | (7.64586 mills | + | 0.21668) | x 0.001 = \$1,518 |

Other Known Costs

| Description | | Estimated Utility Cost |
|--------------|---------------------------------|---------------------------------|
| Streetlights | Based on 2007 costs of \$13,896 | \$75 annually \$6.25 monthly |

Table 2
Nampa Non-residential Property Tax Comparison
2008 Municipal and School Taxes

Note: This table shows the changes that could be seen for three actual non-residential properties in Nampa if the village were to dissolve. Property taxes may not be the only financial cost associated with living in Nampa that would change. Utility rates could change, and additional fees may be considered for services that Nampa now provides that Northern Sunrise County does not provide in hamlets. These factors would have an effect on the cost of living in Nampa.

| <u>Nampa</u> | | <u>Northern Sunrise County</u> | |
|-----------------------------------|----------------|--------------------------------|-----------------|
| Municipal | 18,1253 | Municipal | 11,50000 |
| School Tax | 4,8032 | School Tax | <u>3,94359</u> |
| Seniors Foundation | <u>0,2166</u> | | |
| Total | 23,1451 | Total | 15,44359 |
| | | Levy for Existing Village Debt | 0,21668 |
| 2008 Comparative Tax Rate: | 23,1451 | | 15,66027 |

Note: The county includes the Senior's Foundation requisition in the municipal tax rate.

If Nampa remains a village

Actual 2008 non-residential property taxes levied on three properties in Nampa based on the village's 2008 non-residential tax rate:

| | Assessment | | Village Tax Rate | | | Nampa Property Taxes |
|------------|-------------|---|------------------|---|---------|----------------------|
| Property 1 | \$198,830 | x | 23,1451 mills | x | 0.001 = | \$4,602 |
| Property 2 | \$380,770 | x | 23,1451 mills | x | 0.001 = | \$8,813 |
| Property 3 | \$1,237,385 | x | 23,1451 mills | x | 0.001 = | \$28,639 |

If Nampa dissolves

Estimated non-residential property taxes for the same three properties based on the county's 2008 non-residential tax rate:

| | Assessment | | County Tax Rate | | Special Levy for Existing Village Debt | | Northern Sunrise County Property Tax |
|------------|-------------|---|-----------------|---|--|-----------|--------------------------------------|
| Property 1 | \$198,830 | x | 15,44359 mills | + | 0,21668) | x 0.001 = | \$3,114 |
| Property 2 | \$380,770 | x | 15,44359 mills | + | 0,21668) | x 0.001 = | \$5,963 |
| Property 3 | \$1,237,385 | x | 15,44359 mills | + | 0,21668) | x 0.001 = | \$19,378 |

Other Known Costs

| | Description | Estimated Utility Cost |
|--------------|---------------------------------|---------------------------------|
| Streetlights | Based on 2007 costs of \$13,896 | \$75 annually \$6.25 monthly |

Table 1
Nampa Residential Property Tax Comparison
2008 Municipal and School Taxes

Note: This table shows the changes that could be seen for three actual residential properties in Nampa if the village were to dissolve. Property taxes may not be the only financial cost associated with living in Nampa that would change. Utility rates could change, and additional fees may be considered for services that Nampa now provides to residents that Northern Sunrise County does not provide in hamlets. These factors would have an effect on the cost of living in Nampa.

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| School Tax | 2.2792 | School Tax | <u>2.64586</u> |
| Seniors Foundation | <u>0.2166</u> | | |
| Total | 13.7622 | Total | 7.64586 |
| | | Levy for Existing Village Debt | 0.21668 |
| 2008 Comparative Tax Rate: | 13.7622 | | 7.86254 |

Note: The county includes the Senior's Foundation requisition in the municipal tax rate.

If Nampa remains a village

Actual 2008 residential property taxes levied on three properties in Nampa based on the village's 2008 residential tax rate:

| | Assessment | | Village Tax Rate | | | | Nampa Property Tax |
|------------|-------------------|---|-------------------------|---|-------|---|---------------------------|
| Property 1 | \$55,990 | x | 13.7622 mills | x | 0.001 | = | \$771 |
| Property 2 | \$104,630 | x | 13.7622 mills | x | 0.001 | = | \$1,440 |
| Property 3 | \$193,040 | x | 13.7622 mills | x | 0.001 | = | \$2,657 |

If Nampa dissolves

Estimated residential property taxes for the same three properties based on the county's 2008 residential tax rate:

| | Assessment | | County Tax Rate | | Special Levy for Existing Village Debt | | Northern Sunrise County Property Tax |
|------------|-------------------|---|------------------------|---|---|-----------|---|
| Property 1 | \$55,990 | x | (7.64586 mills | + | 0.21668) | x 0.001 = | \$440 |
| Property 2 | \$104,630 | x | (7.64586 mills | + | 0.21668) | x 0.001 = | \$823 |
| Property 3 | \$193,040 | x | (7.64586 mills | + | 0.21668) | x 0.001 = | \$1,518 |

Other Known Costs

| | Description | Estimated Utility Cost |
|--------------|---------------------------------|---------------------------------|
| Streetlights | Based on 2007 costs of \$13,896 | \$75 annually \$6.25 monthly |

Table 2
Nampa Non-residential Property Tax Comparison
2008 Municipal and School Taxes

Note: This table shows the changes that could be seen for three actual non-residential properties in Nampa if the village were to dissolve. Property taxes may not be the only financial cost associated with living in Nampa that would change. Utility rates could change, and additional fees may be considered for services that Nampa now provides that Northern Sunrise County does not provide in hamlets. These factors would have an effect on the cost of living in Nampa.

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| Seniors Foundation | <u>0.2166</u> | | |
| Total | 23.1451 | Total | 15.44359 |
| | | Levy for Existing Village Debt | 0.21668 |
| 2008 Comparative Tax Rate: | 23.1451 | | 15.66027 |

Note: The county includes the Senior's Foundation requisition in the municipal tax rate.

If Nampa remains a village

Actual 2008 non-residential property taxes levied on three properties in Nampa based on the village's 2008 non-residential tax rate:

| | Assessment | | Village Tax Rate | | | Nampa Property Taxes |
|------------|-------------|---|------------------|---|---------|----------------------|
| Property 1 | \$198,830 | x | 23.1451 mills | x | 0.001 = | \$4,602 |
| Property 2 | \$380,770 | x | 23.1451 mills | x | 0.001 = | \$8,813 |
| Property 3 | \$1,237,385 | x | 23.1451 mills | x | 0.001 = | \$28,639 |

If Nampa dissolves

Estimated non-residential property taxes for the same three properties based on the county's 2008 non-residential tax rate:

| | Assessment | | County Tax Rate | | Special Levy for Existing Village Debt | | Northern Sunrise County Property Tax |
|------------|-------------|---|-----------------|---|--|-----------|--------------------------------------|
| Property 1 | \$198,830 | x | 15.44359 mills | + | 0.21668) | x 0.001 = | \$3,114 |
| Property 2 | \$380,770 | x | 15.44359 mills | + | 0.21668) | x 0.001 = | \$5,963 |
| Property 3 | \$1,237,385 | x | 15.44359 mills | + | 0.21668) | x 0.001 = | \$19,378 |

Other Known Costs

| | Description | Estimated Utility Cost |
|--------------|---------------------------------|---------------------------------|
| Streetlights | Based on 2007 costs of \$13,896 | \$75 annually \$6.25 monthly |

Notes

Notes

How do I get more information and provide feedback?

A public meeting will be held on Wednesday October 15, 2008, at 7:00 p.m. in the Nampa Curling Rink at the Nampa Sports Complex to discuss the information in the dissolution study. Village residents will be mailed a notice of the public meeting and are encouraged to attend.

At the meeting, residents will have an opportunity to ask any questions that they may have in regards to the content of the study and to provide feedback to be forwarded to the Minister for his consideration when making a decision about dissolution.

Will there be a vote on dissolution?

Yes. A non-binding vote on the question of dissolution will take place on Wednesday, October 22, 2008, **between 10:00 a.m. and 8:00 p.m. in the Nampa Legion Hall.**

The question on the ballot will be:

"Are you in favour of dissolving the Village of Nampa to become part of Northern Sunrise County?"

Alberta Municipal Affairs will administer the vote in accordance with the Local Authorities Election Act.

To be eligible to vote you must be:

- At least 18 years of age;
- A Canadian citizen;

- A resident of Alberta for the 6 months immediately preceding the vote; and
- A resident of the Village of Nampa on the day of the vote.

When registering to vote, residents are required to provide the street address or legal description of their home in Nampa. A mailing address is not sufficient.

What happens next?

The Minister of Municipal Affairs will then make a recommendation about whether or not the village should dissolve.

In making a recommendation, the Minister will consider this report, the views of the village and the county councils, the issues raised at the public meeting, and the results of the vote.

What will happen if the village dissolves?

If the Minister recommends dissolution to the Provincial Cabinet, and Cabinet agrees, the existing village council and administration would work with the county to wind up the village's affairs by the recommended dissolution date.

What will happen if the village does not dissolve?

The Village of Nampa will maintain its status as an incorporated municipality. The village's council will continue to be responsible for providing governance, levying taxes, and providing municipal services to the village.

For further information, contact:

Coral Callioux or Linda Reynolds of Alberta Municipal Affairs,

by dialing 310-0000 (toll free) then enter 780-427-2225

or write to Alberta Municipal Affairs, Attention: Nampa Dissolution Study
17th floor, Commerce Place, 10155 – 102 Street, Edmonton, Alberta T5J 4L4